

## Reporting Advice

### 24-Hour Contribution Report (FPPC Form 497)

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#### Background

In 2012, the Legislature amended Section 82036 of the Political Reform Act to expand the period in which committees must file immediate disclosure reports. Effective January 1, 2013, the requirement for committees to file 24-hour contribution reports (Form 497) was extended from 16 days before an election to 90 days before an election.

This expanded timeframe requires many more contributions of \$1,000 or more to be reported within 24 hours. The new requirements have also raised reporting questions on 24-hour reporting, especially in the context of special elections.

The FPPC advice relating to aggregating contributions made by a single donor and received by a candidate, primarily formed committee, or political party, is designed to ensure that all committees follow the same disclosure practices and that reporting is timely but not burdensome. The advice requires all such committees receiving a contribution of \$1,000 or more during the 90-day period to file the Form 497.

#### Frequently Asked Questions

1. Q. If a contribution of \$1,000 or more is made to one of a candidate's campaign committees (i.e., legal defense, ballot measure, past election), but not to the committee that is formed for the election triggering the 90-day reporting, are the candidate and/or the donor required to file a Form 497?  
  
A. Yes. When a candidate is in a 90-day reporting period, each contribution of \$1,000 or more to any of his or her committees requires the Form 497 to be filed by both the candidate and the donor.
2. Q. During the 90-day reporting period, must a candidate file a Form 497 if a contribution of \$500 is received by one of the candidate's campaign committees (i.e., legal defense, ballot measure, past election) and another contribution of \$500 from the same donor is received by the committee that is formed for the election triggering 90-day reporting?  
  
A. No. Because a single committee did not receive \$1,000 or more, the candidate is not required to file a Form 497. The donor is also not required to file a Form 497 as the donor did not make a contribution of \$1,000 or more to a single committee.
3. Q. A candidate received \$500 from a donor for the special primary election a few days before the election, and another \$500 from the same donor a few days after the primary election when the candidate moved to the special general election. Both contributions were received during the 90 days before the general election. Is a Form 497 required to be filed by the donor and/or the candidate?  
  
A. No. Because \$1,000 or more was not received in connection with one election, the Form 497 is not required to be filed.
4. Q. A political party must report contributions 90 days before a state election. How does a party determine its reporting obligations?  
  
A. A political party and a donor to a political party must report each contribution of \$1,000 or more during the 90-day period before any state election. For example, in 2013 there are four state special elections prior to July 31. Due to overlapping 90-day periods, each contribution of \$1,000 or more received from January 1, 2013 through July 30, 2013 triggers a Form 497.

Government Code Section 82036, as amended by Stats. 2012, Ch. 496, reads as follows:

**§ 82036. Late Contribution.**

“Late contribution” means any of the following:

- (a) A contribution, including a loan, that totals in the aggregate one thousand dollars (\$1,000) or more and is made to or received by a candidate, a controlled committee, or a committee formed or existing primarily to support or oppose a candidate or measure within 90 days before the date of the election at which the candidate or measure is to be voted on. For purposes of the Board of Administration of the Public Employees’ Retirement System and the Teachers’ Retirement Board, —the date of the election|| is the deadline to return ballots.
- (b) A contribution, including a loan, that totals in the aggregate one thousand dollars (\$1,000) or more and is made to or received by a political party committee, as defined in Section 85205, within 90 days before the date of a state election.